Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Original) A method of forming a fin field effect transistor, comprising:

forming a mesa on a silicon-on-insulator wafer;

forming a dummy gate with a first material in a first pattern over the mesa;

forming a first dielectric layer around the dummy gate;

removing the first material to create a trench shaped in the first pattern;

forming a mask over a portion of the trench and the mesa;

etching a portion of the mesa that is exposed within the trench to form a fin;

forming a gate dielectric layer over the fin;

forming a gate within the trench over the gate dielectric layer; and

removing the first dielectric layer.

2. (Original) The method of claim 1, wherein the gate contacts at least three surfaces of the fin.

3. (Original) The method of claim 2, wherein the fin field effect transistor comprises a tri-gate fin field effect transistor.

4. (Original) The method of claim 1, wherein the first dielectric layer comprises tetraethylorthosilicate (TEOS).

5. (Original) The method of claim 1, wherein the gate dielectric layer comprises at least one of SiO, SiO_2, SiN, SiON, HFO_2, ZrO_2, Al_2O_3, HfSiO(x) and HfSiO(x)N(1-x).

6. (Original) The method of claim 1, wherein the first material comprises Si_3N_4.

7. (Original) The method of claim 1, further comprising:

forming a layer of sacrificial oxide over the fin; and

removing the sacrificial oxide, prior to forming the gate, to remove defects from sidewalls of the fin.

8. (Original) The method of claim 1, wherein forming the gate comprises:

depositing polysilicon within the trench; and

polishing the polysilicon to an upper surface of the first dielectric layer to planarize the polysilicon.

9. (Original) The method of claim 1, wherein the fin has a rectangular cross-section with a width ranging from about 15 nm to about 30 nm.

10. (Original) The method of claim 1, wherein the mesa comprises a silicon layer and an oxide layer formed over the silicon layer.

11. (Original) The method of claim 10, wherein a thickness of the silicon layer ranges from about 10 nm to about 50 nm.

12. (Original) The method of claim 11, wherein a thickness of the oxide layer ranges from about 10 nm to about 15 nm.

13. (Original) The method of claim 1, wherein a thickness of the gate in a channel region of the fin field effect transistor ranges from about 80 nm to about 120 nm.

14. (Original) The method of claim 1, wherein the silicon-on-insulator wafer is fully depleted and forming the mesa comprises:

forming a silicon layer;

forming a silicon dioxide layer over the silicon layer; and

etching the silicon and silicon dioxide layers using a rectangular mask to isolate the mesa.

15. (Currently amended) A method of forming a tri-gate fin field effect transistor, comprising:

forming an oxide layer over a silicon-on-insulator wafer comprising a silicon layer;

etching the silicon and oxide layers using a rectangular mask to form a mesa;

etching a portion of the mesa using a second mask to form a fin, wherein the etching a portion of the mesa includes:

etching a portion of the mesa in a channel region of the tri-gate fin field effect transistor;

forming a gate dielectric layer over the fin; and

forming a tri-gate over the fin and the gate dielectric layer.

16. (Original) The method of claim 15, wherein a thickness of the silicon layer ranges from about 10 nm to about 50 nm.

17. (Original) The method of claim 15, wherein a thickness of the oxide layer ranges from about 10 nm to about 15 nm.

18. (Original) The method of claim 15, wherein a thickness of the tri-gate in a channel region of the fin field effect transistor ranges from about 80 nm to about 120 nm.

19. (Canceled)

20. (Currently amended) The method of claim 15 ~~19~~, wherein a width of the fin in the channel region ranges from about 15 nm to about 30 nm.